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March 28, 2006

Via e-filing and hand delivery

The Hon. Joseph J. Farnan
U.S. District Court for the District of Delaware
844 N. King Str., Lock Box 27
Wilmington, DE 19801

Re: **Sanitec Industries, Inc. v. Sanitec Worldwide, Ltd.**, C.A. No. 04-1386 JJF

Dear Judge Farnan:

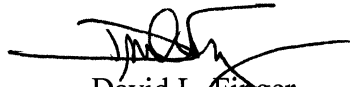
I write respectfully on behalf of defendant Sanitec Worldwide, Ltd. in opposition to the request of plaintiff Sanitec Industries, Inc. for oral argument on its Motion for Voluntary Dismissal. Although letters opposing oral argument are unusual, it is warranted in this case.

The parties agree to the nature of the relief requested, *i.e.*, dismissal. The dispute relates to the form of the relief. Plaintiff wishes the Court to make findings of fact on certain issues. As defendant argued in its answering brief, findings of fact are inappropriate because (i) the reasons or motives for a party seeking voluntary dismissal are irrelevant under the legal analysis in determining whether to grant such a motion, and (ii) a dismissal with prejudice (as plaintiff seeks) is supposed to leave the parties in the same position they would have been had the lawsuit never been filed. As such, it is inconsistent with these principles (which were not contradicted by plaintiff in its reply brief) to make factual findings.

Additionally, the facts the plaintiff wishes the Court to find are the subject of litigation in California. As such, plaintiff appears to be asking the Court to make findings for the purpose of aiding it in the California case.

Plaintiff did not refute or dispute any of these legal or factual points in its reply brief. The principles are not complex or confusing so as to require oral argument. As such, the Court should simply issue a one-line Order dismissing this action without prejudice, and without argument.

Respectfully,


David L. Finger
(DE Bar ID #2556)

cc: Clerk of Court (via CM/ECF)
Richard D. Kirk, Esq. (via CM/ECF)